

**FILED**

**MAR 29 2006**

**CATHY A. CATTERSON, CLERK  
U.S. COURT OF APPEALS**

**NOT FOR PUBLICATION**

**UNITED STATES COURT OF APPEALS**

**FOR THE NINTH CIRCUIT**

CHARLES H. BOND,

Plaintiff - Appellant,

v.

FRANCHISE TAX BOARD; et al.,

Defendants - Appellees.

No. 05-55197

D.C. No. CV-04-00887-JVS

MEMORANDUM<sup>\*</sup>

Appeal from the United States District Court  
for the Central District of California  
James V. Selna, District Judge, Presiding

Submitted March 8 , 2006<sup>\*\*</sup>

Before: CANBY, BEEZER, and KOZINSKI, Circuit Judges.

Taxpayer Charles H. Bond appeals pro se from the district court's judgment dismissing his action challenging the California Franchise Tax Board's assessment of tax liabilities for tax years 2000-2003. Bond also sought declaratory and

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<sup>\*</sup> This disposition is not appropriate for publication and may not be cited to or by the courts of this circuit except as provided by 9th Cir. R. 36-3.

<sup>\*\*</sup> The panel unanimously finds this case suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

injunctive relief. We have jurisdiction pursuant to 28 U.S.C. § 1291. We review de novo dismissals for lack of subject matter jurisdiction, *Montes v. United States*, 37 F.3d 1347, 1351 (9th Cir. 1994), as well as dismissals for failure to state a claim, *Kimes v. Stone*, 84 F.3d 1121, 1126 (9th Cir. 1996). We affirm.

Because California offers a “plain, speedy and efficient remedy” in its courts for state tax appeals, *see Jerron West, Inc. v. State of Cal. State Bd. of Equalization*, 129 F.3d 1334, 1338-39 (9th Cir. 1998), the district court properly dismissed Bond’s claims seeking declaratory and injunctive relief. *See* 28 U.S.C. § 1341.

The district court also properly dismissed Bond’s remaining claims because the defendant state agency is not a “person” under 42 U.S.C. §§ 1983 or 1985, *see Will v. Michigan Dep’t of State Police*, 491 U.S. 58, 71 (1989), and it is entitled to Eleventh Amendment immunity, *see Mitchell v. Franchise Tax Board (In re Mitchell)*, 209 F.3d 1111, 1115-16 (9th Cir. 2000).

Bond’s remaining contentions lack merit.

Bond’s request for sanctions is denied.

**AFFIRMED.**